

1 Robert D. Infelise (California State Bar No. 93876)
Peter M. Morrisette (California State Bar No. 209190)
2 Cox, Castle & Nicholson LLP
555 California Street, 10th Floor
3 San Francisco, California 94104-1513
Telephone: (415) 392-4200
4 Facsimile: (415) 392-4250
Email: rinfelise@coxcastle.com

5 Attorneys for the plaintiffs,
6 DR Management, LLC; DR Acquisitions I, LLC; DR Holdings,
LLC; Jennifer Lin; Frederick Lin; and Kevin Lin

7 Joseph P. Russoniello (California State Bar 44332)
8 United States Attorney
Thomas Moore (ASBN 4305-T780)
9 Assistant United States Attorney, Chief, Tax Division
Cynthia Stier (District of Columbia Bar No. 423256)
10 Assistant United States Attorney
10th Floor Federal Building
11 450 Golden Gate Avenue, Box 36055
San Francisco, California 94102
12 Telephone: (415) 436-7000; Facsimile: (415) 436-6748

13 Robert J. Higgins (District of Columbia Bar No. 242966)
Trial Attorney, U.S. Department of Justice
14 Bart D. Jeffress (Connecticut Bar No. 419184)
Trial Attorney, U.S. Department of Justice
15 555 4th Street., N.W., Room 8816
Washington, D.C. 20001
16 Telephone: (202) 307-6580; Facsimile: (202) 514-9440
Email: robert.j.higgins@usdoj.gov

17 Attorneys for the defendant
18 United States of America

19 **UNITED STATES DISTRICT COURT**
20 **NORTHERN DISTRICT OF CALIFORNIA**
21 **SAN FRANCISCO DIVISION**

22 **DR MANAGEMENT, LLC, et al.,**

23 Plaintiffs,

24 vs.

25 **UNITED STATES OF AMERICA, et al.,**

26 Defendants.

Case No. 05-01010 MMC

**STIPULATION FOR ENTRY OF
JUDGMENT AND ~~PROPOSED~~ ORDER**

1 The purpose of this stipulation between the plaintiffs (DR Management, LLC; DR
 2 Acquisitions, LLC; DR Holdings, LLC; Jennifer Lin; Frederick Lin; and Kevin Lin) and the defendant
 3 (the United States of America) is to inform the Court of the settlement of this TEFRA partnership
 4 proceeding in accordance with 26 U.S.C. § 6224(c). All partners of the plaintiff entities, as well as the
 5 individual plaintiffs, who were partners of the entity plaintiffs, agree to the terms of settlement.
 6 Plaintiffs' offer to settle this action has been accepted on behalf of the Attorney General of the United
 7 States.

8 At issue in this TEFRA partnership proceeding, brought pursuant to 26 U.S. § 6226,
 9 are the adjustments to the partnership returns of plaintiffs DR Management, LLC, and DR
 10 Acquisitions I, LLC, for the 2000 taxable year, as determined by the Internal Revenue Service and set
 11 forth in the Notices of Final Partnership Administrative Adjustments (FPAA) provided the
 12 partnerships and partners. An outright dismissal of this action by the Court is not a viable resolution
 13 of this proceeding since 26 U.S.C. § 6226(h) provides that a dismissal of the action "shall be
 14 considered as its decision that . . . [the FPAAs] is [are] correct." To reflect the fact that the settlement
 15 reached here is the result of compromises made by all parties, the parties here hereby stipulate and
 16 agree to the entry of the following proposed judgment:

17 PROPOSED JUDGMENT


18 The adjustments set forth in the Notices of Final Partnership Administrative
 19 Adjustment issued on October 15, 2004, with respect tax returns filed by DR Management, LLC, and
 20 DR Acquisitions I, LLC, for the taxable year ending December 31, 2000, are sustained except as
 21 modified by agreement between the plaintiff Tax Matters Partners and the Tax Division, Department
 22 of Justice.

23 CONSENT AND CERTIFICATION

24 The undersigned Tax Matters Partners for DR Management, LLC, and DR Acquisitions
 25 I, LLC, by executing this stipulation, consent to the entry of the proposed judgment set forth above
 26 and certifies that no party objects, nor does any individual taxpayer affected by this proposed
 27 judgment object.
 28


July 30, 2009

DR Management, LLC

By: 
Frederick Lin
Its Tax Matters Partner

July 30, 2009

DR Acquisitions I, LLC

By: 
DR Management, LLC
Its Tax Matters Partner, by
Frederick Lin Tax Matters Partner for DR
Management, LLC

July 30, 2009

DR Holdings, LLC

By: 
Frederick Lin
Its Tax Matters Partner

July 30, 2009

By: 
Frederick Lin

July 30, 2009

By:  by Frederick Lin
Jennifer Lin her attorney in fact

July 30, 2009

By: 
Kevin Lin

1 ~~July~~ ^{Sept 14} __, 2009

Cox, Castle & Nicholson LLP

2
3 By: Robert D. Infelise / PMM

Robert D. Infelise
Attorneys for the plaintiffs,
DR Management, LLC; DR Acquisitions I, LLC;
DR Holdings, LLC; Jennifer Lin; Frederick Lin;
and Kevin Lin

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5
6 July __, 2009

United States Attorney
Joseph P. Russoniello, Esq.
Robert J. Higgins, Esq.
Bart D. Jeffress, Esq.

7
8
9 By: _____

Robert J. Higgins
Attorneys for the defendant
United States of America

1 ~~Sept. 14~~
~~July~~, 2009

Cox, Castle & Nicholson LLP

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4
5 ~~September 15,~~
6 ~~July~~, 2009

By: Robert D. Infelise / RMM
Robert D. Infelise
Attorneys for the plaintiffs,
DR Management, LLC; DR Acquisitions I, LLC;
DR Holdings, LLC; Jennifer Lin; Frederick Lin;
and Kevin Lin


United States Attorney
Joseph P. Russoniello, Esq.
Robert J. Higgins, Esq.
Bart D. Jeffress, Esq.

By: Robert J. Higgins
Robert J. Higgins
Attorneys for the defendant
United States of America

ORDER

Pursuant to the stipulation of counsel, and the certification of the tax matters partners set forth herein, the Clerk of Court is ordered to enter a Judgment in this matter that states as follows: "The adjustments set forth in the Notices of Final Partnership Administrative Adjustment issued on October 15, 2004, with respect tax returns filed by DR Management, LLC, and DR Acquisitions I, LLC, for the taxable year ending December 31, 2000, are sustained except as modified by agreement between the plaintiff Tax Matters Partner and the Tax Division, Department of Justice."

Date: September 16, 2009


The Honorable Maxine M. Chesney